

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Argos Community Schools (5470)**

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
<b>Student Academic Achievement</b>							
Certified Salaries	110	\$2,193,854	\$2,230,169	\$2,159,897	\$1,770,186	-5.2%	-18.0%
Non - Certified Salaries	120	\$119,853	\$258,974	\$256,504	\$198,438	13.4%	-22.6%
Group Health Insurance	222	\$207,536	\$250,368	\$246,316	\$194,591	-1.6%	-21.0%
Social Security Certified	212	\$152,089	\$157,854	\$155,317	\$126,928	-4.4%	-18.3%
Transfer Tuition to Other School Corps Within State	561	\$226,565	\$142,777	\$163,623	\$121,616	-14.4%	-25.7%
Teacher Retirement Fund, After 7-1-95	216	\$79,193	\$98,908	\$99,958	\$94,802	4.6%	-5.2%
Computer Hardware	741	\$39,083	\$49,245	\$20,314	\$82,257	20.4%	304.9%
Equipment	730	\$14,608	\$15,298	\$14,449	\$72,200	49.1%	399.7%
Other Employee Benefits	241 - 290	\$86,641	\$98,810	\$97,307	\$65,853	-6.6%	-32.3%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$0	\$3,095	\$80,049	\$44,435	NA	-44.5%
Severance/Early Retirement Pay	213	\$40,000	\$0	\$0	\$35,000	-3.3%	NA
Pre-2008 Object Code - Temporary Salaries	130	\$189	\$28,640	\$26,902	\$33,662	265.3%	25.1%
Public Employees Retirement Fund	214	\$7,650	\$36,887	\$33,790	\$28,062	38.4%	-17.0%
Teacher Retirement Fund, Prior to 7-1-95	215	\$41,496	\$37,950	\$35,885	\$25,368	-11.6%	-29.3%
Operational Supplies	611	\$43,693	\$56,832	\$36,666	\$23,083	-14.7%	-37.0%
Stipends	131	\$0	\$2,742	\$1,500	\$22,845	NA	1423.0%
Textbooks	630	\$65,653	\$24,122	\$74,573	\$21,115	-24.7%	-71.7%
Social Security Noncertified	211	\$7,754	\$22,960	\$20,979	\$18,273	23.9%	-12.9%
Content	747	\$1,279	\$6,526	\$51,600	\$12,553	77.0%	-75.7%
Other Purchased Services	593	\$175	\$1,808	\$3,284	\$7,004	151.5%	113.3%
Other Group Insurance Authorized by Statute	224	\$10,172	\$8,673	\$8,952	\$6,723	-9.8%	-24.9%
Connectivity	744	\$4,785	\$5,660	\$4,750	\$5,800	4.9%	22.1%
Instructional Programs Improvement Services	312	\$1,455	\$4,273	\$1,234	\$5,374	38.6%	335.4%
Workers Compensation Insurance	225	\$24,231	\$14,052	\$11,113	\$5,173	-32.0%	-53.5%
Group Life Insurance	221	\$2,983	\$4,601	\$3,968	\$3,435	3.6%	-13.4%
Travel	580	\$2,335	\$5,142	\$6,076	\$2,944	6.0%	-51.5%
Professional Development	748	\$754	\$4,470	\$1,322	\$2,316	32.4%	75.2%
Library Books	640	\$4,267	\$5,440	\$1,518	\$2,310	-14.2%	52.1%
Data Processing Services	316	\$0	\$0	\$0	\$2,023	NA	NA
Periodicals	650	\$1,456	\$855	\$926	\$942	-10.3%	1.7%
Other Supplies and Materials	615, 660 - 689	\$952	\$1,751	\$589	\$499	-14.9%	-15.4%
Other Professional and Technical Services	319	\$1,011	\$1,379	\$11,504	\$240	-30.2%	-97.9%
Repairs and Maintenance Services	430	\$25	\$0	\$0	\$200	68.2%	NA
Postage and Postage Machine Rental	532	\$0	\$94	\$3,654	\$144	NA	-96.1%
Dues and Fees	810	\$0	\$229	\$0	\$50	NA	NA
Instruction Services	311	\$0	\$2,400	\$0	\$0	NA	NA
Transfer Tuition - Other	569	\$0	\$81	\$0	\$0	NA	NA
Miscellaneous Objects	876 - 899	\$0	\$1,113	\$0	\$0	NA	NA
Telephone	531	\$0	\$0	\$100	\$0	NA	-100.0%

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**Biannual Financial Report Data**

**Argos Community Schools (5470)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>4 Year Compound Annual Growth</b>	<b>Percent Change 2014 to 2015</b>
Other Communication Services	533 - 539	\$3,569	\$2,061	\$0	\$0	-100.0%	NA
<b>Student Academic Achievement Total</b>		<b>\$3,385,307</b>	<b>\$3,586,236</b>	<b>\$3,634,619</b>	<b>\$3,036,446</b>	<b>-2.7%</b>	<b>-16.5%</b>
<b>Student Instructional Support</b>							
Certified Salaries	110	\$162,566	\$334,527	\$335,564	\$318,300	18.3%	-5.1%
Non - Certified Salaries	120	\$107,810	\$96,166	\$87,408	\$70,984	-9.9%	-18.8%
Group Health Insurance	222	\$32,992	\$38,564	\$50,723	\$37,879	3.5%	-25.3%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$0	\$17,431	\$45,081	\$35,020	NA	-22.3%
Social Security Certified	212	\$11,848	\$21,914	\$22,475	\$22,302	17.1%	-0.8%
Teacher Retirement Fund, After 7-1-95	216	\$7,849	\$19,628	\$20,305	\$16,905	21.1%	-16.7%
Other Employee Benefits	241 - 290	\$4,266	\$10,384	\$11,390	\$9,771	23.0%	-14.2%
Public Employees Retirement Fund	214	\$11,984	\$10,197	\$10,257	\$9,410	-5.9%	-8.3%
Social Security Noncertified	211	\$7,694	\$6,698	\$6,150	\$4,900	-10.7%	-20.3%
Teacher Retirement Fund, Prior to 7-1-95	215	\$4,652	\$4,378	\$1,801	\$4,291	-2.0%	138.2%
Other Group Insurance Authorized by Statute	224	\$966	\$1,300	\$1,366	\$1,272	7.1%	-6.9%
Operational Supplies	611	\$7,162	\$1,888	\$1,815	\$968	-39.4%	-46.7%
Travel	580	\$1,168	\$1,219	\$387	\$966	-4.6%	149.4%
Workers Compensation Insurance	225	\$2,370	\$2,353	\$1,891	\$817	-23.4%	-56.8%
Group Life Insurance	221	\$445	\$756	\$786	\$699	12.0%	-11.0%
Telephone	531	\$0	\$0	\$400	\$600	NA	50.0%
Professional Development	748	\$0	\$0	\$180	\$327	NA	81.7%
Dues and Fees	810	\$500	\$562	\$179	\$318	-10.7%	77.5%
Instruction Services	311	\$2,458	\$0	\$0	\$0	-100.0%	NA
Instructional Programs Improvement Services	312	\$90	\$160	\$0	\$0	-100.0%	NA
<b>Student Instructional Support Total</b>		<b>\$366,819</b>	<b>\$568,126</b>	<b>\$598,159</b>	<b>\$535,730</b>	<b>9.9%</b>	<b>-10.4%</b>
<b>Overhead and Operational</b>							
Non - Certified Salaries	120	\$613,831	\$561,136	\$607,034	\$618,232	0.2%	1.8%
Food Purchases	614	\$122,311	\$127,825	\$135,843	\$143,382	4.1%	5.6%
Group Health Insurance	222	\$60,658	\$62,079	\$57,324	\$113,239	16.9%	97.5%
Other Public or Private Utility Services	419	\$34,773	\$113,415	\$98,409	\$98,773	29.8%	0.4%
Gasoline and Lubricants	613	\$52,607	\$59,312	\$57,174	\$63,562	4.8%	11.2%
Public Employees Retirement Fund	214	\$52,375	\$45,086	\$51,610	\$55,076	1.3%	6.7%
Repairs and Maintenance Services	430	\$28,224	\$52,222	\$86,837	\$54,199	17.7%	-37.6%
Certified Salaries	110	\$30,288	\$57,127	\$98,073	\$50,945	13.9%	-48.1%
Insurance	520	\$65,720	\$68,811	\$80,006	\$48,105	-7.5%	-39.9%
Social Security Noncertified	211	\$45,111	\$41,984	\$44,808	\$46,757	0.9%	4.3%
Light and Power - Other Than Heating and Cooling	625	\$69,886	\$40,040	\$69,096	\$40,576	-12.7%	-41.3%

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**Biannual Financial Report Data**

**Argos Community Schools (5470)**

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Other Purchased Services	593	\$0	\$6,994	\$9,087	\$37,602	NA	313.8%
Operational Supplies	611	\$41,965	\$41,971	\$43,298	\$35,427	-4.1%	-18.2%
Content	747	\$0	\$128,009	\$55,208	\$31,293	NA	-43.3%
Water and Sewage	411	\$22,595	\$1,609	\$2,450	\$24,186	1.7%	887.2%
Stipends	131	\$0	\$2,700	\$334	\$21,523	NA	6348.7%
Equipment	730	\$21,315	\$2,635	\$23,199	\$19,815	-1.8%	-14.6%
Telephone	531	\$13,831	\$14,896	\$20,394	\$18,424	7.4%	-9.7%
Workers Compensation Insurance	225	\$13,976	\$20,537	\$20,889	\$16,660	4.5%	-20.2%
Heating and Cooling for Buildings - Gas	622	\$31,681	\$18,550	\$15,832	\$13,047	-19.9%	-17.6%
Other Professional and Technical Services	319	\$2,506	\$6,089	\$4,030	\$12,154	48.4%	201.6%
Other Employee Benefits	241 - 290	\$12,960	\$13,498	\$12,151	\$11,047	-3.9%	-9.1%
Teacher Retirement Fund, After 7-1-95	216	\$0	\$0	\$0	\$5,019	NA	NA
Board Member Compensation	115	\$8,100	\$8,300	\$4,000	\$5,000	-11.4%	25.0%
Dues and Fees	810	\$8,329	\$5,994	\$6,046	\$4,861	-12.6%	-19.6%
Social Security Certified	212	\$2,317	\$4,149	\$7,581	\$4,587	18.6%	-39.5%
Travel	580	\$1,907	\$2,492	\$2,131	\$4,133	21.3%	94.0%
Removal of Refuse and Garbage	412	\$0	\$3,953	\$3,785	\$3,970	NA	4.9%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$0	\$6,611	\$0	\$3,960	NA	NA
Postage and Postage Machine Rental	532	\$1,408	\$133	\$550	\$3,420	24.8%	521.5%
Professional Development	748	\$0	\$2,344	\$1,989	\$3,333	NA	67.6%
Improvements Other Than Buildings	715	\$0	\$0	\$0	\$2,250	NA	NA
Advertising	540	\$2,396	\$1,426	\$1,490	\$1,417	-12.3%	-4.9%
Other Group Insurance Authorized by Statute	224	\$1,926	\$1,407	\$1,516	\$1,397	-7.7%	-7.9%
Tires and Repairs	612	\$3,112	\$454	\$5,324	\$1,222	-20.8%	-77.0%
Group Life Insurance	221	\$956	\$968	\$982	\$919	-1.0%	-6.3%
Official Bond Premiums	525	\$0	\$0	\$155	\$917	NA	491.6%
Bank Service Charges	871	\$0	\$1,852	\$1,977	\$840	NA	-57.5%
Teacher Retirement Fund, Prior to 7-1-95	215	\$0	\$2	\$9,608	\$814	NA	-91.5%
Miscellaneous Objects	876 - 899	\$18	\$31	\$43	\$149	68.7%	243.5%
Periodicals	650	\$0	\$57	\$90	\$96	NA	6.7%
Vehicles	731	\$23,116	\$51,068	\$84,092	\$0	-100.0%	-100.0%
Other Supplies and Materials	615, 660 - 689	\$0	\$2,271	\$426	\$0	NA	-100.0%
Computer Hardware	741	\$0	\$3,833	\$293	\$0	NA	-100.0%
Other Purchased Property Services	490 - 499	\$0	\$0	\$895	\$0	NA	-100.0%
Other Technology Hardware	746	\$5	\$1,525	\$0	\$0	-100.0%	NA
Unemployment Insurance	230	\$0	\$389	\$0	\$0	NA	NA
Other Communication Services	533 - 539	\$12	\$93	\$0	\$0	-100.0%	NA
Late Payments	872	\$0	\$2,021	\$0	\$0	NA	NA
Student Transportation Services	510	\$16,771	\$16,131	\$15,144	-\$3,600	NA	-123.8%

## Trends in School Corporation Expenditures by Object

## Biannual Financial Report Data

## Argos Community Schools (5470)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
<b>Overhead and Operational Total</b>		<b>\$1,406,984</b>	<b>\$1,604,029</b>	<b>\$1,741,201</b>	<b>\$1,618,728</b>	<b>3.6%</b>	<b>-7.0%</b>
<b>Non Operational</b>							
Rentals	440	\$701,878	\$743,806	\$747,389	\$785,161	2.8%	5.1%
Improvements Other Than Buildings	715	\$27,528	\$20,319	\$32,353	\$98,684	37.6%	205.0%
Non - Certified Salaries	120	\$57,280	\$65,363	\$73,859	\$97,371	14.2%	31.8%
Construction Services	450	\$106,300	\$50,748	\$38,352	\$81,994	-6.3%	113.8%
Other Professional and Technical Services	319	\$28,398	\$10,032	\$7,165	\$60,801	21.0%	748.6%
Equipment	730	\$84,731	\$50,975	\$33,538	\$51,656	-11.6%	54.0%
Certified Salaries	110	\$47,836	\$46,450	\$48,394	\$41,396	-3.6%	-14.5%
Redemption of Principal	831	\$30,000	\$30,000	\$30,000	\$30,000	0.0%	0.0%
Other Purchased Services	593	\$0	\$48	\$1,485	\$24,350	NA	1539.8%
Interest	832	\$23,782	\$22,151	\$20,475	\$18,766	-5.8%	-8.3%
Group Health Insurance	222	\$0	\$0	\$3,077	\$9,471	NA	207.8%
Repairs and Maintenance Services	430	\$0	\$0	\$0	\$8,187	NA	NA
Public Employees Retirement Fund	214	\$0	\$417	\$3,667	\$6,826	NA	86.2%
Social Security Noncertified	211	\$4,199	\$4,832	\$5,145	\$6,463	11.4%	25.6%
Social Security Certified	212	\$3,660	\$3,399	\$3,337	\$2,907	-5.6%	-12.9%
Other Employee Benefits	241 - 290	\$0	\$0	\$1,383	\$2,414	NA	74.6%
Teacher Retirement Fund, After 7-1-95	216	\$0	\$345	\$1,256	\$1,513	NA	20.5%
Bank Service Charges	871	\$0	\$0	\$0	\$1,000	NA	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$0	\$751	\$1,041	\$782	NA	-24.8%
Professional Development	748	\$0	\$0	\$25	\$723	NA	2793.4%
Workers Compensation Insurance	225	\$450	\$0	\$350	\$524	3.9%	49.7%
Operational Supplies	611	\$0	\$35	\$130	\$427	NA	227.5%
Advertising	540	\$0	\$0	\$0	\$241	NA	NA
Other Group Insurance Authorized by Statute	224	\$0	\$0	\$79	\$167	NA	110.7%
Group Life Insurance	221	\$0	\$0	\$30	\$67	NA	124.6%
Dues and Fees	810	\$0	\$0	\$170	\$45	NA	-73.5%
Other Supplies and Materials	615. 660 - 689	\$0	\$0	\$36	\$0	NA	-100.0%
Computer Hardware	741	\$4,137	\$0	\$0	\$0	-100.0%	NA
Other Technology Hardware	746	\$0	\$16,949	\$0	\$0	NA	NA
Travel	580	\$0	\$0	\$140	\$0	NA	-100.0%
Postage and Postage Machine Rental	532	\$0	\$0	\$103	\$0	NA	-100.0%
Unemployment Insurance	230	\$0	\$590	\$0	\$0	NA	NA
Late Payments	872	\$0	\$0	\$10,195	\$0	NA	-100.0%
<b>Non Operational Total</b>		<b>\$1,120,178</b>	<b>\$1,067,210</b>	<b>\$1,063,175</b>	<b>\$1,331,938</b>	<b>4.4%</b>	<b>25.3%</b>
<b>Grand Total</b>		<b>\$6,279,288</b>	<b>\$6,825,600</b>	<b>\$7,037,154</b>	<b>\$6,522,841</b>	<b>1.0%</b>	<b>-7.3%</b>